



# കേരള ഗസറ്റ്

## KERALA GAZETTE

### അദിയാധാരണം

### EXTRAORDINARY

ആധികാരികമായി പ്രസിദ്ധീകരിച്ചതുന്ത്  
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പ്രജാഴ്ച  
Thiruvananthapuram,  
Thursday

2025 ഏപ്രിൽ 03  
03rd April 2025  
1200 മീനം 20  
20th Meenam 1200  
1947 ചെച്ചറ്റം 13  
13th Chaithra 1947

നമ്പർ  
No. } 1314

GOVERNMENT OF KERALA

Taxes (B) Department

NOTIFICATION

G.O.(P) No.59/2025/TD.

Dated, Thiruvananthapuram, 1st April, 2025.

18th Meenam, 1200.

S. R. O. No. 383/2025

In exercise of the powers conferred by sub-rule (2) of rule 1 read with rule 2 of the Kerala Goods and Services Tax (Second Amendment) Rules, 2024 (hereinafter referred to as the said rules), the Government of Kerala hereby make the following amendments in the notification issued under G.O.(P) No.134/2024/TD. dated 7<sup>th</sup> October, 2024 and published as S.R.O. No. 891/2024 in the Kerala



Gazette Extraordinary No. 3167 dated 7<sup>th</sup> October, 2024, namely:-

## **AMENDMENT**

In the said notification, for the words and figure “provisions of rule 2 of the said rules” the words, symbol, bracket and figures “sub-rule (1) of rule 2 of the said rules” shall be substituted.

2. This notification shall be deemed to have come into force with effect from the 7<sup>th</sup> day of October, 2024.

By order of the Governor,

Dr. A. JAYATHILAK,

*Additional Chief Secretary to Government*

### **Explanatory Note**

(This does not form part of the notification, but is intended to indicate its general purport.)

The Government had decided to notify the appointed date of the provisions related to biometric-based Aadhaar authentication under rule 2 of the Kerala Goods and Services Tax (Second Amendment) Rules, 2024 with effect from 8<sup>th</sup> day of October, 2024. Accordingly, the Government appointed the 8<sup>th</sup> day of October, 2024, as the date on which the provisions of rule 2 of the said rules come into force vide notification issued under G.O.(P) No.134/2024/TD. dated 7<sup>th</sup> October, 2024 and published as S.R.O. No. 891/2024 in the Kerala Gazette Extraordinary No. 3167 dated 7<sup>th</sup> October, 2024. However, in the Kerala Goods and Services Tax (Second Amendment) Rules, 2024, only sub-rule (1) of rule 2 is related to biometric-based Aadhaar authentication. Hence, the Government have decided to amend the said notification to notify sub-rule (1) of rule 2 with effect from the 8<sup>th</sup> day of October, 2024.

The notification is intended to achieve the above object.

